

**HOUSE . . . . . No. 02535**

The Commonwealth of Massachusetts

PRESENTED BY:

***Bradley H. Jones, Jr.***

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act Establishing a Sales Tax Holiday in the Commonwealth for the Year 2011.

PETITION OF:

NAME:	DISTRICT/ADDRESS:
<i>Bradley H. Jones, Jr.</i>	<i>20th Middlesex</i>
<i>Donald F. Humason, Jr.</i>	<i>4th Hampden</i>
<i>Marc Lombardo</i>	<i>22nd Middlesex</i>
<i>Sheila Harrington</i>	<i>1st Middlesex</i>
<i>Randy Hunt</i>	<i>5th Barnstable</i>
<i>F. Jay Barrows</i>	<i>1st Bristol</i>
<i>Shaunna O'Connell</i>	<i>3rd Bristol</i>
<i>Susan Williams Gifford</i>	<i>2nd Plymouth</i>
<i>Daniel K. Webster</i>	<i>6th Plymouth</i>
<i>Todd M. Smola</i>	<i>1st Hampden</i>
<i>Kevin Kuros</i>	<i>8th Worcester</i>
<i>Angelo D'Emilia</i>	<i>8th Plymouth</i>
<i>Ryan Fattman</i>	<i>18th Worcester</i>
<i>Daniel Winslow</i>	<i>9th Norfolk</i>
<i>Kimberly Ferguson</i>	<i>1st Worcester</i>
<i>Matthew Beaton</i>	<i>11th Worcester</i>
<i>Nicholas Boldyga</i>	<i>3rd Hampden</i>

<i>David Vieira,</i>	<i>3rd Barnstable</i>
<i>Steven L. Levy</i>	<i>4th Middlesex</i>
<i>Bruce E. Tarr</i>	<i>First Essex and Middlesex</i>
<i>Steven Howitt</i>	<i>4th Bristol</i>
<i>Paul K. Frost</i>	<i>7th Worcester</i>
<i>George Ross</i>	<i>2nd Bristol</i>
<i>George N. Peterson, Jr.</i>	<i>9th Worcester</i>
<i>Bradford Hill</i>	<i>4th Essex</i>
<i>Elizabeth Poirier</i>	<i>14th Bristol</i>
<i>Viriato Manuel deMacedo</i>	<i>1st Plymouth</i>

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By Mr. Jones of North Reading, a petition (accompanied by bill, House, No. 2535) of Ross and others for legislation to establish a sales tax holiday for the year 2011 Joint Committee on Revenue.

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The Commonwealth of Massachusetts

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In the Year Two Thousand Eleven  
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An Act Establishing a Sales Tax Holiday in the Commonwealth for the Year 2011.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1 SECTION 1. Notwithstanding any general or special law to the contrary, for the days of August  
2 20, 2011 and August 21, 2011, an excise shall not be imposed upon nonbusiness sales at retail of  
3 tangible personal property, as defined in section 1 of chapter 64H of the General Laws. For the  
4 purposes of this act, tangible personal property shall not include telecommunications, tobacco  
5 products subject to the excise imposed by chapter 64C of the General Laws, gas, steam,  
6 electricity, motor vehicles, motorboats, meals or a single item the price of which is in excess of  
7 \$2,500.

8 SECTION 2. Notwithstanding any general or special law to the contrary, for the days of August  
9 20, 2011 and August 21, 2011, a vendor shall not add to the sales price or collect from a  
10 nonbusiness purchaser an excise upon sales at retail of tangible personal property, as defined in  
11 section 1 of chapter 64H of the General Laws. The commissioner of revenue shall not require a

12 vendor to collect and pay excise upon sales at retail of tangible personal property purchased on  
13 August 20, 2011 and August 21, 2011. An excise erroneously or improperly collected during the  
14 days of August 20, 2011 and August 21, 2011, shall be remitted to the department of revenue.  
15 This section shall not apply to the sale of telecommunications, tobacco products subject to the  
16 excise imposed by chapter 64C of the General Laws, gas, steam, electricity, motor vehicles,  
17 motorboats, meals or a single item the price of which is in excess of \$2,500.

18 SECTION 3. Reporting requirements imposed upon vendors of tangible personal property, by  
19 law or by regulation, including, but not limited to, the requirements for filing returns required by  
20 chapter 62C of the General Laws, shall remain in effect for sales for the days of August 20,  
21 2011, and August 21, 2011.

22 SECTION 4. On or before December 31, 2011, the commissioner of revenue shall certify to the  
23 comptroller the amount of sales tax forgone, as well as new revenue raised from personal and  
24 corporate income taxes and other sources, pursuant to this act. The commissioner shall file a  
25 report with the joint committee on revenue and the house and senate committees on ways and  
26 means detailing by fund the amounts under general and special laws governing the distribution of  
27 revenues under chapter 64H of the General Laws which would have been deposited in each fund,  
28 without this act.

29 SECTION 5. The commissioner of revenue shall issue instructions or forms or promulgate rules  
30 or regulations, necessary for the implementation of this act.

31 SECTION 6. Eligible sales at retail of tangible personal property under sections 175 and 176 are  
32 restricted to those transactions occurring on August 20, 2011 and August 21, 2011. Transfer of

- 33 possession of or payment in full for the property shall occur on 1 of those days, and prior sales or
- 34 layaway sales shall be ineligible.